

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI**

WEST ZONAL BENCH, MUMBAI

Customs Appeal No. 86617 of 2021

[Arising out of Order-in-Appeal No. MUM-CUSTOM-AMP-APP-1271/18-19 dated 29.03.2019 passed by the Commissioner of Customs (Appeals), Mumbai-III.]

M/s Concorde Zoom, CHA

.....Appellant

VERSUS

Commissioner of Customs-ACC, Mumbai

.....Respondent

APPEARANCE:

None for the Appellant

Shri Ram Kumar, Deputy Commissioner, Authorised Representative for the Respondent

CORAM:

HON'BLE DR. SUVENDU KUMAR PATI, MEMBER (JUDICIAL)

Date of Hearing: 29.01.2026

Date of Decision: 29.01.2026

The appeal is dismissed. For order, see order in Customs Appeal No. 86986 of 2019.

**(Dr. Suvendu Kumar Pati)
Member (Judicial)**

Prasad